

Financial Records Request: Escalation Guide

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Purpose

This document outlines the steps a PMTNM member should take if their Financial Records Access Request is not fulfilled within the required timeframe, or if the response is incomplete or inadequate.

As a member of a 501(c)(3) nonprofit organization in New Mexico, you have legal rights to financial transparency. This guide ensures you can exercise those rights effectively.

Step 1: Document Everything

Before escalating, ensure you have complete documentation:

Required Documentation Checklist

- **Original request confirmation** — Ticket number and submission date
- **All email communications** — Save every email (sent and received) as PDF
- **Ticket thread printout** — Export or screenshot your complete ticket history
- **Response timeline** — Note all dates: request submitted, responses received, follow-ups sent
- **List of missing documents** — Clearly identify what was requested vs. what was provided

How to Preserve Email Evidence

1. Save emails as PDF files with full headers visible
 2. Include timestamps and email addresses
 3. Organize chronologically in a folder
 4. Keep both sent and received correspondence
 5. Do not edit or alter any communications
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Step 2: Follow Up with the Organization

14-Day Response Deadline

Per PMTNM workflow policy, financial records requests have a **14-day response deadline**.

If No Response After 14 Days

1. **Reply to your original ticket** with a follow-up message
2. **Send a formal follow-up email** to:
 - Executive Secretary-Treasurer
 - President (CC)
 - Helpdesk (CC)
3. **State clearly:**
 - Original request date
 - That 14 days have passed
 - Request for immediate response

Sample Follow-Up Message

Subject: URGENT: Outstanding Financial Records Request - [Ticket #]

This is a formal follow-up regarding my Financial Records Access Request submitted on [DATE], ticket number [TICKET_ID].

Per PMTNM Handbook Section VI and NM Nonprofit Corporation Act (NMSA § 53-8-1), I am entitled to access financial records. The 14-day response period has elapsed without fulfillment of my request.

I am requesting immediate action to provide the requested documents. If I do not receive a substantive response within 7 days, I will be forced to pursue formal remedies as outlined in applicable state law.

Original request: Electronic delivery of 3 years of financial records including annual financial statements, budget documents, bank statements, IRS Form 990 filings, and CPA reports.

Please confirm receipt of this follow-up and provide an expected delivery date.

Step 3: Send Formal Demand Letter

If the organization remains unresponsive after your follow-up, send a **formal demand letter** via email with read receipt AND certified mail.

Formal Demand Letter Template

[Your Name]
[Your Address]
[Date]

SENT VIA EMAIL AND CERTIFIED MAIL

Professional Music Teachers of New Mexico, Inc.
[Organization Address]

RE: FORMAL DEMAND FOR FINANCIAL RECORDS
Original Request Date: [DATE]
Ticket Number: [TICKET_ID]

Dear Officers and Board of Directors:

I am a member in good standing of Professional Music Teachers of New Mexico, Inc.
On [DATE], I submitted a formal request for financial records pursuant to:

1. PMTNM Handbook Section VI: "Financial records shall be open to any member at all times."
2. New Mexico Nonprofit Corporation Act (NMSA § 53-8-1 et seq.)
3. IRS requirements for 501(c)(3) organizations regarding member transparency

Despite the passage of [X] days, my request has not been fulfilled. This constitutes a violation of both organizational policy and New Mexico state law.

DEMAND: I hereby demand that the following records be provided within ten (10) business days of the date of this letter:

- Annual financial statements (past 3 years)

- Budget documents and actuals (past 3 years)
- Bank statements and transaction records (past 3 years)
- IRS Form 990 filings (past 3 years)
- CPA reports and audits (past 3 years)

NOTICE: Failure to comply with this demand may result in:

1. Formal complaint to the New Mexico Attorney General's Office
2. Formal complaint to the Music Teachers National Association (MTNA)
3. Any other legal remedies available under New Mexico law

Please confirm receipt of this demand and provide the requested documents or a written explanation for the delay within the specified timeframe.

Sincerely,

[Your Signature]

[Your Printed Name]

[Your Email]

[Your Phone]

CC: [List anyone you are copying]

Step 4: File Complaint with New Mexico Attorney General

If the organization fails to respond to your formal demand, you may file a complaint with the New Mexico Attorney General's Office, which oversees nonprofit organizations in the state.

New Mexico Attorney General — Charitable Organizations

Website: <https://www.nmag.gov/>

Charitable Organizations Section:

- Handles complaints regarding nonprofit transparency
- Enforces the New Mexico Nonprofit Corporation Act
- Can investigate organizations that fail to provide required records

How to File

1. Visit the NM Attorney General website
2. Navigate to the Charitable Organizations / Consumer Protection section

3. File a formal complaint describing:

- Your membership in the organization
- Your request for financial records (with dates)
- The organization's failure to comply
- Relevant law citations (NMSA § 53-8-1)

4. Attach all documentation:

- Original request
- All communications
- Demand letter and certified mail receipt

What to Include in Your Complaint

- Organization name: Professional Music Teachers of New Mexico, Inc.
- Organization type: 501(c)(3) nonprofit
- Your role: Member
- Violation: Failure to provide financial records to member
- Legal basis: NMSA § 53-8-1 (Nonprofit Corporation Act)
- Timeline of events
- All supporting documentation

Step 5: File Complaint with MTNA

If the state affiliate (PMTNM) is violating nonprofit transparency requirements, this may constitute grounds for review by the national organization.

Music Teachers National Association (MTNA)

Website: <https://www.mtna.org/>

Contact:

- MTNA National Headquarters
- 600 Vine Street, Suite 1710
- Cincinnati, OH 45202

- Phone: (513) 421-1420
- Email: mtnanet@mtna.org

Grounds for MTNA Complaint

A state affiliate that:

- Violates state nonprofit law
- Fails to maintain financial transparency
- Refuses to provide records to members
- Operates in violation of its own bylaws

...may be subject to review regarding its affiliation status with MTNA.

How to File with MTNA

1. Send a formal letter to MTNA headquarters
2. Describe the situation clearly
3. Include:
 - Your MTNA membership number
 - Your state affiliate (PMTNM)
 - Summary of the issue
 - Timeline of events
 - Documentation of your request and the organization's non-compliance
 - Copies of formal demand and any responses
4. Request that MTNA:
 - Review the affiliate's compliance with MTNA standards
 - Consider appropriate action regarding affiliation status

Sample MTNA Complaint Letter

[Your Name]
[Your Address]
[Date]

Music Teachers National Association

600 Vine Street, Suite 1710

Cincinnati, OH 45202

RE: Formal Complaint Regarding State Affiliate

Affiliate: Professional Music Teachers of New Mexico, Inc.

MTNA Member ID: [Your ID]

Dear MTNA Leadership:

I am writing to file a formal complaint regarding the Professional Music Teachers of New Mexico (PMTNM), an MTNA state affiliate.

SUMMARY OF COMPLAINT:

As a member of PMTNM, I submitted a formal request for financial records on [DATE], as is my right under both PMTNM's handbook and New Mexico state law governing nonprofit organizations. Despite [X] days passing and multiple follow-up attempts, PMTNM has failed to provide the requested records.

This failure constitutes:

1. A violation of PMTNM Handbook Section VI
2. A potential violation of the New Mexico Nonprofit Corporation Act
3. A breach of the transparency standards expected of MTNA affiliates

I have attached documentation of my request, all communications, and my formal demand letter to the organization.

REQUEST:

I respectfully request that MTNA:

1. Review this matter with PMTNM leadership
2. Ensure the affiliate is operating in compliance with applicable law and MTNA standards
3. Consider appropriate action if the affiliate continues non-compliance

I remain committed to MTNA's mission and hope this matter can be resolved promptly.

Sincerely,

[Your Signature]

[Your Printed Name]

[Your Email]

Enclosures:

- Original financial records request
- All email correspondence
- Formal demand letter
- Certified mail receipt (if applicable)

Timeline Summary

Day	Action
Day 0	Submit Financial Records Access Request
Day 14	Response deadline — follow up if no response
Day 21	Send formal demand letter if still no response
Day 31	File complaint with NM Attorney General
Day 31+	File complaint with MTNA

Important Notes

1. **Remain professional** — All communications should be factual and professional
2. **Keep copies** — Maintain copies of everything you send and receive
3. **Use certified mail** — For formal demand letters, use certified mail with return receipt
4. **Be patient but persistent** — Allow reasonable time for responses at each step
5. **Consult an attorney** — If significant funds or ongoing issues are involved, consider legal counsel

Your Rights

As a member of a 501(c)(3) nonprofit in New Mexico, you have the right to:

- Access financial records
- Receive timely responses to legitimate requests
- Escalate concerns through proper channels

- File complaints with regulatory authorities

These rights exist to ensure nonprofit organizations operate transparently and in the interest of their members and the public.

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